## STATE OF MICHIGAN COURT OF APPEALS

STATE TREASURER,

UNPUBLISHED January 9, 2018

Plaintiff-Appellee,

 $\mathbf{V}$ 

No. 336202 Emmet Circuit Court LC No. 16-105277-CZ

MICHAEL A. KENNEDY,

Defendant-Appellant,

and

JP MORGAN CHASE BANK, AND OFFICE OF RETIREMENT SERVICES,

Defendants.

Before: MURPHY, P.J., and M. J. KELLY and SWARTZLE, JJ.

PER CURIAM.

Defendant appeals as of right the circuit court's order apportioning 90% of defendant's assets in a retirement account held with the State of Michigan Office of Retirement Services to reimburse the Michigan Department of Corrections for the costs of his incarceration. The circuit court's order was based upon its earlier opinion finding no merit to plaintiff's objections to the apportionment.

Having reviewed the parties' briefs, the applicable precedent, and the record in its entirety, we affirm the circuit court's order for the reasons stated in the court's well-reasoned opinion. As the prevailing party, plaintiff may tax costs under MCR 7.219.

/s/ William B. Murphy

/s/ Michael J. Kelly

/s/ Brock A. Swartzle